

**Illinois Department of Revenue
Regulations**

Title 86 Part 680 Section 680.105 Registration and Returns

TITLE 86: REVENUE

**PART 680
SPECIAL COUNTY SERVICE OCCUPATION TAX
FOR PUBLIC SAFETY**

Section 680.105 Registration and Returns

- a) A serviceman's registration under the Service Occupation Tax Act [35 ILCS 115] or the Illinois Retailers' Occupation Tax Act [35 ILCS 120] is sufficient for the purposes of the Special County Service Occupation Tax For Public Safety Law. No special registration for the Special County Service Occupation Tax For Public Safety is required.
- b) The information required for the Special County Service Occupation Tax For Public Safety shall be furnished on the taxpayer's Illinois Service Occupation Tax return form.
- c) The provisions of the Service Occupation Tax Regulations (86 Ill. Adm. Code 140) are herein incorporated by reference and made a part of this Part.